

Amendments to the Abstract

al | A new system for providing agricultural financial services is provided. The system includes crop insurance services, where a proper level of crop insurance is determined necessary to assure income approximately equal to the producer's break even point. In a management accounting or record keeping portion ~~of the invention~~, estimated expenses and income are replaced with actual amounts on a periodic basis, providing a more accurate measure of expected profits and losses. In a marketing aspect ~~of the present invention~~, decisions regarding whether to sell agricultural products is based upon the expected profitability of the transaction and the producer's profitability goal.